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NASA Procedural Requirements

NPR 9210.1A

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COMPLIANCE IS MANDATORY

Fund Balance with Treasury

Responsible Office: Office of the Chief Financial Officer

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Preface

P1. Purpose

This NASA Procedural Requirement (NPR) provides the financial management requirements for recording, reconciling, and reporting NASA's Fund Balance with Treasury (FBWT). The requirements prescribe the accounting policy and related management requirements necessary to establish financial control over NASA's Fund Balances with the U.S. Department of the Treasury (Treasury).

P2. Applicability

- a. This directive is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers.
- b. In this directive, all mandatory actions (i.e., requirements) are denoted by statements containing the term "shall." The terms: "may" or "can" denote discretionary privilege or permission, "should" denotes a good practice and is recommended, but not required, "will" denotes expected outcome, and "are/is" denotes descriptive material.
- c. The requirements of this directive are applicable to all offices that record amounts as FBWT, along with any office designated to reconcile, report, or reclassify the FBWT on the Statement of Transactions (FMS 224) and associated reports to Treasury. These offices include the Agency Office of the Chief Financial Officer (OCFO), as well as the offices of the Center Chief Financial Officers (CFO) and the NASA Shared Services Center (NSSC).
- d. In this directive, all document citations are assumed to be the latest version unless otherwise noted.

P3. Authority

- a. Chief Financial Officers Act of 1990, 31 U.S.C. § 902(a)(5).
- b. NASA Policy Directive 9010.2, Financial Management.

P4. Applicable Documents

- a. Office of Management and Budget (OMB) Circular No. A-136, Financial Reporting Requirements.
- b. Treasury Financial Manual (TFM) 2-3300, Statement of Transactions (FMS 224) Reporting by agencies for which the Treasury disburses.
- c. NPR 9010.2, The Continuous Monitoring Program and Financial Management Operating Procedures.
- d. NPR 9290.1, Special Accounts.
- e. NPR 9310.1, Financial Management Reports â?" Accounting.
- f. NPR 9470.1, Budget Execution.

P5. Measurement/Verification

- a. Quality assurance reviews and analysis of financial and budgetary reports and data submitted through the Continuous Monitoring Program (CMP) measure compliance with this NPR.
- b. FBWT amounts recorded as a result of financial transactions and reported in the financial statements are audited by the Office of Inspector General and/or independent auditors annually.

P6. Cancellation

NPR 9210.1, Cash and Fund Balance with Treasury, dated September 30, 2008.

Chapter1. Fund Balance with Treasury (FBWT)

1.1 Overview

1.1.1 NASA's FBWT is the cumulative amount of funds in NASA's Treasury accounts authorized for the payment of liabilities. The fund balance is typically created by budget authority received in an appropriation passed by Congress. An appropriation warrant provides evidence of the authority to expend funds and to establish the amount and period of availability of funds NASA may withdraw from Treasury's accounts. Congress may pass a continuing resolution instead of an appropriation. The FBWT is also used to expend funds when under a continuing resolution. Appropriation warrants usually are not issued unless requested by NASA when there is a long-term continuing resolution.

1.1.2 Although the FBWT may be increased or decreased due to cash transactions, such as collections or disbursements, it is not cash. Cash includes coins, paper currency and readily negotiable instruments, amounts on demand deposit with banks or other financial institutions, other monetary assets, investments held outside the Treasury, and foreign currency.

1.1.3 NASA's FBWT includes general funds, revolving funds, special funds, trust funds, miscellaneous receipt accounts, clearing accounts, and the dollar equivalent of foreign currency accounts. Treasury establishes account symbols for each fund in collaboration with the OMB. A description of each fund's account is provided in NPR 9290.1, Special Accounts. Fund balances are reported in aggregate in the Agency financial statements.

1.2 Recording Fund Balance with Treasury

1.2.1 NASA shall record all accounting transactions in its core financial system, an integrated accounting system. Transactions that affect the FBWT due to appropriation warrants, continuing resolutions, non-expenditure transfers, and investments are recorded at the Agency OCFO level. Funds related to these activities are maintained at the Agency level. The NASA Shared Services Center (NSSC) and NASA Centers record FBWT transactions due to collections and disbursements.

1.2.1.1 NASA shall record their Treasury Account Symbol (TAS) and Business Event Type Code (BETC) on all interagency agreements, collection and disbursement transactions, and Treasury reports at the appropriation, fund, and receipt account level. The trading partner's TAS and BETC are also recorded on interagency agreements. Treasury, OMB, and NASA work together to assign, amend, change, and discontinue TAS. The TAS identifies the agency, bureau, appropriation, receipt, and other fund accounts and includes a component representing the fund's availability. The BETC identifies the type of activity recorded. FBWT transactions recorded with the TAS and BETC provide information necessary to support reconciliation and reporting requirements.

1.2.1.2 NASA shall record budget authority received under a continuing resolution to the United States Standard General Ledger (USSGL) account representing the FBWT under a continuing resolution, USSGL account 109000. Transactions recorded to this account include the use of TAS and BETC, as required above. During a continuing resolution, record collections and disbursements using the general ledger account representing the FBWT, USSGL account 101000, which may result in negative balances acceptable to Treasury and OMB since the FBWT, are not increased until Treasury issues a warrant indicating receipt of an appropriation.

1.2.1.3 NASA shall not record FBWT transactions against a canceled appropriation. When appropriation funds cancel, the balance of the FBWT identified with the TAS representing the canceled fund is reduced to zero. Charge disbursements related to canceled funds to an unexpired fund established for the same general purpose. Record collections related to canceled funds in a miscellaneous receipt account established by Treasury for this purpose. Requirements for canceled appropriations are found in NPR 9470.1, Budget Execution.

1.2.1.4 NASA shall include the Agency Location Code (ALC) on all correspondence, forms, and other documentation forwarded to financial institutions, Treasury, other Federal agencies, and Regional Finance Centers. This includes reclassification of funds and reports to Treasury on the Financial Management Service (FMS) 224 and all deposit or collection actions.

1.2.1.5 For each ALC, NASA shall:

- a. Provide Treasury with the name, telephone number, and address of one contact person per designated ALC.
- b. Ensure contact information is current at all times.
- c. Contact Treasury in writing 30 days before the requested effective date to establish, change, or delete an ALC. The need to make a change to the ALC may occur due to restructuring or reorganization of NASA or its financial management activity.

1.2.2 Not all of NASA's accounting transactions are initiated at the Agency. Several other agencies perform financial activities on NASA's behalf. A description of the activities effecting NASA's FBWT is provided in the following

sections. As these activities occur, NASA shall record the related transactions in the core financial system. The transactions may be reported to Treasury by the performing agency. When necessary, NASA reclassifies collections and/or disbursements and reports the transactions on the FMS 224 against the appropriate Treasury account symbol. If one of the agencies acting as a shared service provider causes an errant transaction, then it is the performing agency's responsibility to correct the error and update the report provided to Treasury.

1.2.2.1 Grant Recipient Drawdowns. NASA grant recipients drawdown funds using the Department of Health and Human Services (DHHS) Payment Management System (PMS). DHHS reports grantee drawdowns or advances of funds made on NASA's behalf. NASA records the disbursement of funds via an interface between PMS and the core financial system. NASA shall reconcile the amount reported in PMS to the disbursement recorded in the core financial system.

1.2.2.2 Overseas Payments. The Department of State reports payments it makes on behalf of NASA to Treasury. The Department of State then provides transactional data (by embassy and country) to NASA on the Voucher Detail Report. NASA shall review the transactions provided in this report for accuracy and reconcile the transactions with the amounts reported in the Central Accounting Reporting System (CARS) Account Statement.

1.2.2.3 Payroll Disbursements. The Department of Interior (DOI) processes NASA's payroll. DOI provides NASA with a report that includes the "Total Charge to Appropriation," which represents the amount of payroll expense that was disbursed by DOI on NASA's behalf. NASA then records this in the core financial system and reconciles the amount recorded in the core financial system to the disbursement reported by DOI to Treasury.

1.2.2.4 Federal Investments. Treasury provides investment services to NASA. NASA processes investments and receives confirmation reports on the collection and disbursement of funds via the Treasury Direct FedInvest application. NASA records the investment transactions in the core financial system. Treasury reports investment activity on behalf of NASA.

1.3 Reconciling FBWT

1.3.1 Reconciling FBWT accounts is a key internal control process. It assures the reliability of NASA's reported receipt and disbursement data. The NSSC and NASA Centers perform a daily reconciliation of payment and collection transactions recorded in USSGL account 101000, Fund Balance with Treasury. NASA Centers reconcile FBWT transactions remaining at the corresponding Center. The Agency OCFO performs the reconciliation of USSGL account 109000, Fund Balance with Treasury under a Continuing Resolution. The monthly reconciliation process is performed and documented in accordance with the requirements of the CMP described in NPR 9010.2. NASA shall ensure that all adjustments are researched and traceable to supporting documents. CMP documentation is made available to management, auditors, and Treasury upon request.

1.3.1.1 NASA shall reconcile each TAS's FBWT account and explain the cause of any discrepancies that may occur between the general ledger account balances and the balance in Treasury's CARS Account Statements as provided below.

- a. Clear any identified differences within two months following the reconciliation.
- b. Reconcile discrepancies due to time lag and correct discrepancies due to error.
- c. Adjust the fund balance after reconciliation and only with the approval of the Agency OCFO or officials authorized by the Center Deputy Chief Financial Officer (DCFO) for Finance.

1.3.1.2 The OCFO shall monitor for timely resolution any differences in NASA's FBWT accounts per TAS and the amounts reported in the CARS Account Statement until resolved.

1.4 Reporting Requirements

1.4.1 NASA shall provide reports and information about its financial condition and operations to the Secretary of the Treasury, as the Secretary may require.

1.4.1.1 NASA shall prepare, reclassify, and submit the Statement of Transactions in accordance with direction provided in Treasury Financial Manual (TFM) 2-3300 and NPR 9310.1, Financial Management Reports - Accounting, Section 2.2.6, Statement of Transactions.

1.4.1.2 At the end of the fiscal year, NASA shall reclassify the FBWT account balances reported in its audited financial statements to the closing package financial statement formats and submit adjusted trial balances to Treasury.

1.4.1.3 NASA shall ensure the Agency's reported pre-closing unexpended balances agree with the ending balances shown on the CARS Account Statement for September.

1.4.1.4 NASA shall comply with Office of Management and Budget (OMB) Circular No. A-136 that dictates the required elements for all Federal agencies financial statements, footnotes, required supplementary information, and

required stewardship supplementary information. This Circular requires that the FBWT is:

- a. Reported in specified financial statements and disclosed by fund type in the FBWT note to the financial statements.
- b. Disclosed to distinguish three categories of funds within NASA's Fund Balance with Treasury: the obligated balance not yet disbursed, the unobligated balance, and non-budgetary FBWT.

1.5 Roles and Responsibilities

1.5.1 NASA Agency CFO and DCFO (Finance) shall:

- a. Coordinate and monitor the processes and systems used to record and report NASA's FBWT.
- b. Record and reconcile Agency-level transactions.
- c. Prepare and submit Agency-level reports to Treasury.
- d. Review and approve FMS 224 manual adjustments or reclassifications.

1.5.2 NASA Center CFO and DCFO (Finance) shall:

- a. Review and monitor differences in Center FBWT reports.
- b. Review documentation of the reconciliation of FBWT receipts and disbursements performed by the NSSC.
- c. Record and reconcile specified Center-level transactions. Documented reconciliation and certification is required for transactions performed by the Center.

1.5.3 NSSC shall:

- a. Prepare or reclassify, sign, and submit the FMS 224.
- b. Record and reconcile Center-level transactions.
- c. Research and explain differences between FBWT amounts recorded in the core financial system and reported on the FMS 224.

Appendix A. Definitions

Agency Location Code (ALC). A numeric symbol used to identify each agency or department accounting or reporting office. The ALC is used on reports and documents prepared by or for agency accounting stations and disbursing offices (e.g., eight-digit agency location station code, four-digit checking account symbol, and three-digit Treasury office number).

Business Event Type Code (BETC). An eight-character code that indicates the type of activity being reported (i.e., borrowing, repayment, offsetting collection, receipt, disbursement, etc.). It is used in combination with the TAS to determine the transaction effect on the Fund Balance with Treasury.

Canceled Appropriation. An appropriation whose account is closed and is no longer available for obligation or expenditure for any purpose.

Central Accounting Reporting System (CARS) Account Statement. A statement that provides agencies with a central source for retrieving a monthly picture of their account balances to facilitate the maintenance of the FBWT. The CARS Account Statement presents appropriation and non-expenditure activity and displays detailed and summary transactions (i.e., payment schedules and deposit tickets) by both TAS and the ALC initiating the transaction.

Demand Deposit. Funds held in an account from which deposited funds can be withdrawn at any time without any advance notice to the depository institution.

Financial Management Service (FMS). This legacy Treasury bureau provided central payment services to Federal agencies, operated the collections and deposit systems, provided Government-wide accounting and reporting services, and managed the collection of delinquent debt owed to the Government. It has combined with the Bureau of Public Debt to establish the Bureau of the Fiscal Service. The acronym is still used to identify the format of the Statement of Transactions (FMS 224).

Fund Balance with Treasury (USSGL Account 101000). FBWT is the aggregate amount of funds on deposit with Treasury. The FBWT is increased by appropriations, re-appropriations, continuing resolutions, appropriation restorations, and allocations received; transfers-in and reimbursements from other agencies. FBWT is reduced by disbursements made to pay liabilities or to purchase assets, goods, and services; investments in U.S. securities (securities issued by Treasury); cancellation of expired appropriations; transfers-out and reimbursements to other entities or to the Treasury; and sequestration or rescission of appropriations.

Fund Balance with Treasury Under a Continuing Resolution (USSGL Account 109000). The amount equal to the funding provided under a continuing resolution and apportioned in accordance with OMB's automatic apportionment bulletin. The balance in this account will adjust to zero when Treasury processes a warrant, and it will adjust to zero by year end.

Regional Financial Centers. A Treasury, Bureau of the Fiscal Service Center that issues payments and processes cancellation documents on behalf of Federal civilian agencies.

Statement of Transactions (FMS 224 or 224). A statement used by Treasury disbursed agencies to report their monthly FBWT disbursement and collection activity to Treasury. (U.S. Disbursing Officers and Federal agencies, departments, Regional Financial Centers, and other independent agencies that perform collections and disbursing operations use the FMS 1220.)

Treasury Account Symbol (TAS). The receipt, expenditure, appropriation, and other fund account symbols and titles as assigned by Treasury.

Appendix B. Acronyms

ALC	Agency Location Code
BETC	Business Event Type Code
CARS	Central Accounting Reporting System
CFO	Chief Financial Officer
CMP	Continuous Monitoring Program
DCFO	Deputy Chief Financial Officer
DHHS	Department of Health and Human Services
DOI	Department of Interior
FBWT	Fund Balance with Treasury
FMS	Financial Management Services
NPR	NASA Procedural Requirement
NSSC	NASA Shared Services Center
OCFO	Office of the Chief Financial Officer
OMB	Office of Management Budget
PMS	Payment Management System
TAS	Treasury Account Symbol
TFM	Treasury Financial Manual
U.S.C.	United States Code
USSGL	United States Standard General Ledger

Appendix C. Reference Documents

Financial Reporting and Accounting System, 31 U.S.C. § 3513.

Statement of Federal Financial Accounting Standard No. 1, Accounting for Selected Assets and Liabilities.

TFM 2-4200, Agency Reporting on Unexpended Balances of Appropriations and Funds.

TFM 2-4300, Reporting Instructions for Accounts Invested in Department of the Treasury Securities.

TFM 2-4700, Agency Reporting Requirements for the Financial Report of the United States Government.

TFM 2-5100, Supplement, Fund Balance with Treasury Reconciliation Procedures.